

1 DAVID A. HUBBERT  
Acting Assistant Attorney General

2 JONATHAN M. HAUCK  
3 Trial Attorney, Tax Division  
U.S. Department of Justice  
4 P.O. Box 683  
Washington, D.C. 20044  
5 202-616-3173 (v)  
202-307-0054 (f)  
6 jonathan.m.hauck@usdoj.gov

7 Attorney for the United States

8 UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA  
9

10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 v.

13 CHAO CHEN, aka "EDWIN CHEN," ZIQUN  
CHEN, JIE ZHU, ERIN CHAN, NANCY  
14 KAWAMOTO, and REPUBLIC SILVER  
STATE DISPOSAL, Inc., dba REPUBLIC  
15 SERVICES

16 Defendants.

Case No. 2:21-cv-01951-JCM-DJA

**STIPULATION AND  
ORDER REGARDING RELATIVE  
PRIORITY BETWEEN PLAINTIFF  
THE UNITED STATES OF  
AMERICA AND DEFENDANT  
REPUBLIC SILVER STATE  
DISPOSAL, Inc., dba REPUBLIC  
SERVICES**

17  
18 Plaintiff, the United States of America, and defendant, Republic Silver State Disposal,  
19 Inc., dba Republic Services ("Republic") agree as follows:

20 1. This is a civil action brought by the United States of America to foreclose federal  
21 tax liens against certain real property located in Clark County, Nevada, at 937 Center Street,  
22 Henderson, Nevada 89015 (the Property), and is more particularly described as follows:  
23

1 Lot Two (2) in Block One (1) of the SUNRISE SUBDIVISION  
2 NO. 1B, as shown by the map thereof on file in Book 7 of Plats,  
3 Page 26, in the Office of the County Recorder, Clark County,  
4 Nevada.  
5 A.P.N.:179-08-716-002

6 2. Republic was named as a defendant pursuant to the requirements of 26 U.S.C. §  
7 7403(b) because it may claim an interest in the Property. The United States claims no monetary  
8 relief against Republic in this action.

9 3. Republic, through its undersigned counsel, received a copy of the United States'  
10 Complaint (ECF No. 1) and a Summons via email on October 29, 2021. Republic waives formal  
11 service of the Summons and Complaint and agrees that this Court has jurisdiction over the res of  
12 the Property.

13 4. Republic does not challenge the sums secured by, or the validity of, the Notices of  
14 Federal Tax Lien as alleged in paragraphs 12, 13, and 14 of the Complaint.

15 5. Republic does not challenge that the Property is encumbered by the United States'  
16 Notices of Federal Tax Lien filed with the Clark County Recorder on September 22, 2016, as  
17 alleged in paragraphs 12, 13, and 14 of the Complaint.

18 6. Republic's interest in the Property, based upon the non-payment of fees pursuant  
19 to Nevada Revised Statutes 444.520. Republic's interest was recorded with the Clark County  
20 Recorder December 21, 2016.

21 7. The United States and Republic agree that the United States' interest in the  
22 Property is superior to, and has priority over, Republic's interest in the Property.

23 8. Republic does not object to the issuance of final order or decree permitting the  
United States to enforce its tax liens referenced above by way of sale of the Property.

1           9.       In the event that the Court permits the sale of the Property, it will be sold free and  
2 clear of all liens of record and free of any interest Republic has in the Property, with the liens and  
3 Republic's interest to attach to the proceeds of the sale in the same amount and with the same  
4 priority that they had against the Property. The proposed Order of Judicial Sale shall provide that  
5 the sale proceeds shall be distributed in accordance with priority as agreed in paragraph seven (7)  
6 above. If the affected parties cannot stipulate to the amount of Republic's interest or claim to the  
7 proceeds of the sale, the Court may then issue subsequent orders requiring additional written  
8 briefing and/or hold evidentiary or other hearings as it may deem necessary to determine the  
9 appropriate amount of Republic's claim.

10           10.     The United States and Republic will not seek an award of their respective costs  
11 related to this litigation, including any possible attorney's fees, from the Court.

12           11.     Unless or until otherwise ordered by the Court, Republic is excused from further  
13 participation in this action, appearing in Court, or otherwise asserting its claim in this case.

14           12.     Republic will be bound by the judgment in this case, which shall incorporate the  
15 terms of this stipulation.

16 //

17  
18 //

19  
20 //

1           13.     The United States and Republic jointly request the Court to enter the following  
2 proposed order

3  
4 Dated this 19th day of November 2021.

5 DAVID A HUBBERT  
6 Deputy Assistant Attorney General

/s/ Jonathan Hauck  
7 JONATHAN M. HAUCK  
8 Trial Attorney, Tax Division  
9 U.S. Department of Justice  
10 P.O. Box 683  
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12 202-616-3173 (v)  
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14 Jonathan.m.hauck@usdoj.gov

WILLIAMS STARBUCK

/s/ Drew Starbuck  
DREW STARBUCK  
612 So. 10th St.  
Las Vegas, NV 89101  
(702) 320-7755 (work)  
[dstarbuck@dhwlawlv.com](mailto:dstarbuck@dhwlawlv.com)

\* Permission to enter e-signature granted by  
email dated November 18, 2021


*Attorney for Republic Silver State Disposal,  
Inc.*

**Order Approving Stipulation**

The foregoing Stipulation is approved.

**It is so ordered.**

Dated November 19, 2021.

  
\_\_\_\_\_  
JAMES C. MAHAN  
UNITED STATES DISTRICT JUDGE

Submitted by:

DAVID A. HUBBERT  
Deputy Assistant Attorney General

JONATHAN M. HAUCK  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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CERTIFICATE OF SERVICE

I hereby certify that on this 19th day of November, 2021, I filed the foregoing documents on the Court's e-filing system, which will automatically serve CM/ECF participants, and caused the mailing of the documents by first-class mail, postage prepaid, to the following persons:

Drew Starbuck  
612 So. 10th St.  
Las Vegas, NV 89101

*Attorney for Republic Silver State Disposal, Inc*

/s/ Jonathan Hauck  
JONATHAN M. HAUCK  
Trial Attorney  
United States Department of Justice  
Tax Division